

THE SCHOOL CODE COMMISSION'S RECOMMENDATIONS
APPLIED TO DOUGLAS COUNTY, FOR THE YEAR
1928-1929.

by

Joseph F. Carpenter, A. B.

Baker University, Baldwin, Kansas

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Approved by:

J. W. Pivente,
Instructor in Charge

Raymond W. Schwarzler
Head of the Department

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CHAPTER I

INTRODUCTION

Nearly three quarters of a century ago the founders of the State Constitution wrote this very important phrase,

"The legislature shall encourage the promotion of intellectual, moral, scientific and agricultural improvement by establishing a uniform system of common schools", and Kansas has made no important steps toward improving its system of supporting public schools since that time.

The Wyandotte Constitution set aside two sections of land in each township of the state besides seventy-two sections at large, as school lands to be used for the support of schools. The amount provided then was sufficient to pay approximately half of the cost of public education at the time the constitution was adopted. But now the amount has dwindled in its importance to less than two percent of cost of the common schools. No other state in the union provides so small a percent of the cost from state funds. Laws have been enacted dealing with length of school term, certification and standardization, but little has been done to equalize the burden of supporting education.

When expenses were low and property was practically all rural, the questions of taxation for maintenance of schools was not pressing, but with the increased cost of maintenance, of higher salaries, and with the great expendi-

tures in all other lines of endeavor the taxation question has become a serious one.

Our democracy is based on a theory of equality of opportunity. We have prided ourselves on this fallacy that our country is free and equal for all individuals. But when we open our eyes to facts, we find that we are harboring a false pride. Kansas is a high average in her total ability to support education, but her methods of support are not in keeping with her more progressive sister states. Under our present school system many inefficiencies and inequalities are produced. From studies which will be discussed later we find that the counties in the state vary greatly in their effort and ability to support schools and that districts within a county may vary even more. It is often found that one district may be so rich that it can maintain a first class school on a very low tax levy while a neighboring district may have such a low valuation that it is unable to offer even a minimum offering without an exorbitant tax levy.

Many of the states have asked for surveys to be made of their educational status during the last few years, and as a result have been brought face to face with the vital relationship which exists between the method of financing the schools and educational efficiency and opportunity. The result has been that many of the states have made many changes in the financing of education in an effort to meet

the modern demands. Kansas has completed such a study and she now awaits the good judgment of her citizens.

This study is made in the interest of education and for the welfare of Kansas in an effort to determine just what the advantages or disadvantages might be if the recommendations of the Kansas School Code Commission were applied to one particular county in the state. In order to do this the writer has chosen Douglas County as a representative county mainly because he was familiar with the situation there and because the data needed in the study were near at hand.

CHAPTER II

PRESENT STATUS OF PROBLEM

On investigating the literature in the field, related to this subject, a number of valuable studies were found. Perhaps one of the most thorough studies that was first made was under the direction of the School Code Commission of 1922. This commission was authorized by the Legislature of 1921 and its members were as follows: Two members from the Senate, appointed by the president of that body; two members from the House appointed by the speaker; two members appointed by the Governor; and one named by State Superintendent of Public Instruction. Following are some of the findings of this study.¹

1. Average salary per teacher in one room rural schools in 1921 -2.
 - a. Males, monthly, \$100.00
 - b. Females, yearly 687.30
2. Average tax levy in mills for 1920-21

Rural districts 3.44 mills
3. Of the one hundred and five counties, the average of the levies made in all the one teacher districts of the state shows that thirteen counties levied less than three mills and nine counties levied more than six mills.
4. The variations show great need for a larger unit of taxation.

The findings of the commission were presented to the legislature of 1923 and recommendations for remedial work were made, but little was accomplished.

1. Report of the School Code Commission, 1922

In a study made of Douglas County, Kansas in 1925,
Dr. H.P. Smith made the following findings:

Table V.

Showing Assessed Valuation per School and the
Average Tax Rate of One Teacher Schools
in Douglas County, Kansas.

Valuation per school	No.	School Tax Rate in Mills
\$100,000 - 199,999	12	5.53
200,000 - 299,999	32	4.20
300,000 - 399,999	16	3.85
400,000 - 499,999	10	3.85
500,000 - 599,999	5	3.35
600,000 - 699,999	0	0.00
700,000 - 799,999	2	1.75

Table V shows an inverse ratio between valuation per school and the tax rate in mills. (A county wide high school tax of two mills was omitted. The rural high school tax for these districts included in rural high schools was also omitted.)

Table VI.

Showing Assessed Valuation and Average
Expenditure per school of one
room schools, Douglas
County, Kansas.

Valuation	No.	Expenditure per school
\$100,000 - 199,999	12	\$ 942.00
200,000 - 299,999	32	972.00
300,000 - 399,999	16	1,062.00
400,000 - 499,999	10	1,228.00
500,000 - 599,999	5	1,470.00
600,000 - 699,999	0	000.00
700,000 - 799,999	2	950.00

Table VI shows a direct relationship between the amount of money spent and the valuation of the rural school district except for one class,-- the very wealthiest districts.

Ernest E. Bayles, in his thesis "A Comparative Study of School Support in the City, and Rural Districts of the State of Kansas",¹ found that the cost of maintenance per pupil was about the same in the city as in the rural districts, although the rural districts were more than twice as able to pay for schools, as was shown by the taxable property per pupil. That the rural districts were making little more than one-third the effort of the city districts to pay for schools.

F. N. Robleson, in his thesis, "Fiscal Support in One-Room Rural Schools"² found in Cowley County, that one district had an assessed valuation of \$102,000 while another district has a valuation of \$3,471,529. In other words one district had thirty-three times the assessed valuation as the other district. To show further inequalities the poorer district levied 9.4 mills and paid its teacher \$643 to teach ten pupils; the richer district levied 0.52 mills and paid its teacher \$541.00 to teach 23 pupils.

1. A Comparative Study of School Support in the City and Rural districts of State of Kansas, by Ernest E. Bayles, Master's thesis, 1922, University of Kansas, Lawrence, Ks.

2.. Fiscal Support in One Teacher Rural Schools.
F. N. Robleson, Master's thesis, 192 , University of Kansas, Lawrence, Kansas

The most comprehensive study was made by the School Code Commission of 1928.¹ This commission was authorized by the legislature of 1927. House Bill no. 664. Its members were as follows: Two members from the Senate, Hon. D.W. Knapp of Coffeyville; Hon. F.R. Hammond, Burlington; Two members from the House, Hon. W. E. Berg, Pratt; Hon. C. E. Beeks, Baldwin, Judge G. H. Lamb, Yates Center; Supt. W. H. Richards, then of Herington; and Prof. C. E. Rarick, Hays. The commission secured the able advice and assistance of Paul Hott, an authority on school finance and a professor in Teachers College, Columbia University.

The commission made careful reviews of all studies made in Kansas such as Smith's, Robinson, and Bayles already mentioned, also E.E. Stonecipher's study, "Comparative Ability of the One-room Schools of Kansas to Support a Standard Educational Need", and Lester A. Wilson's study, "A Comparative Study of the Ability of One-room Schools of Kansas to Support Education".

From these studies the commission found that the state of Kansas was seriously handicapped in offering an equality of opportunity in education, due to the fact that great inequalities existed in counties as to their ability and effort to support schools and that even greater inequalities existed between districts. Therefore if Kansas were to take her place in education as modern conditions are demanding, she must fall in step with her more progressive sister states and provide a system of county and state equalization

CHAPTER III

A. STATEMENT OF THE PROBLEM AND THE SPECIFIC FIELD LIMITED AND DEFINED.

This study will attempt to show how the school finances in Douglas County, Kansas, for the school year 1928-9 would have been affected by the application of the recommendations of the school Code Commission as outlined by them in 1928. The study takes into consideration every school district in Douglas County that was functioning during the school year 1928-9. A few rural districts in the county have disorganized, but they will be taken care of in two ways: by being joined to other districts, or by sending their students to other districts. One item will be omitted in this study, that is the Kindergarten work offered in Lawrence, which amounted to \$10,000 in that year. This is done by subtracting the \$10,000 from the current expenses for that year and not considering their enrollment in this study.

In order to apply the principles of the Code it was necessary to divide the schools into the following divisions:

The One-teacher Rural Schools, Two-teacher Schools, Four-teacher schools, Rural High Schools, and Completed Schools. The latter is where the grade and high school is under one organization and supervision. Lawrence and Baldwin are the only examples in the county of completed schools.

The principle of equalization as suggested by the Code applies only to current expenses, therefore situations of capital outlay have been excluded from this study as accurately as was possible.

In order to make this study the writer has taken into account the actual expenditures as provided under the present plan, which was in existence at that time, and taken the same expenditures and applied the plan of equalization as recommended by the Code. This study makes a direct comparison of the two plans by first showing the status as actually existed in the schools of Douglas County in 1928 -9 and comparing those findings with the findings had the Code's plan been in effect for that year. The object was to see if the proposed plan has any advantages or disadvantages financially and just how much and in what particulars.

B. MATERIALS AND SOURCES OF DATA.

The problem was treated by taking into consideration the assessed valuation of each district, the total amount of current expenditures for that year, the assessed mill levy as voted that year for current expenses only, the teacher's salary, the amount of County High School levy, since Douglas County is a tuition county, and the A.D.A. for the preceding year 1927-8 and this will be explained in the next chapter.

The sources of the data were the annual reports of the County Superintendent of Schools, O.J. Lane; information from the County Clerk and County Treasurer; and from the State Tax Commission for years 1927 -8 and 1929.

The validity of some of the above facts may be questioned but it is the most reliable data available at the present time.

C. THE METHOD USED.

The method used in this study to present the data is tabular form, so arranged as to show comparisons between the two plans, histograms, bars, and graphs will be used to show the conclusions.

CHAPTER IV

INTERPRETATION OF DATA

Table I shows the following facts: Column I is the number of the district and shall throughout this study stand for the number and name of the district. Column II shows the assessed valuation for the various districts in the county 1928; Column III shows the total amount spent for maintenance 1928-9; Column IV shows the mill levy spent for maintenance 1928; Column V shows the county high school levy based on all property in the county that is outside of a high school district, 1928; Column VI shows the average daily attendance for the year 1927-8 (the year 1927 -8 is used since the Code plan bases its equalization feature on the preceeding year's A.D.A); Column VII shows the salaries of the teachers, 1928-9 (this column is shown more for the purpose of bringing before us the wide range of differences that exist in salaries of the rural schools than for comparative purposes under the two plans..

It will be noted in the tables that the schools are divided into one-teacher schools, two-teacher schools, four-teacher schools, completed schools, and rural high schools.

The purpose for this division is both for convenience, and for more accuracy in later comparisons in this study.

The great amount of tabulation carried through these charts may appear rather burdensome, but it is all found quite necessary in computing later data.

The writer proposed to include all the needed facts so that it would be possible to refer back at any point of progress in the study and connect up any facts not clearly understood.. Since this is a progressive study it would appear logical at this point to make only such explanations of the charts as are necessary for clarification and make all the comparisons near the end of the chapter.

TABLE I

Various Facts Concerning Each District
of Douglas County, Kansas.

I	II	III	IV	V	VI	VII
1	\$475,939	\$ 945.00	3.4	1.75	17	\$ 720.00
2	220,540	1140.00	5.0	1.75	15	1000.00
3	156,595	900.00	5.4	1.75	19	640.00
4	207,325	1000.00	4.8	1.75	22	880.00
5.	713,824	1260.00	2.1	1.75	34	1320.00
6	605,404	1650.00	2.06	1.75	34	1000.00
7	328,010	940.00	3.0	1.75	10	800.00
8	310,023	950.00	3.2	1.75	23	800.00
9	309,574	1175.00	3.9	1.75	18	920.00
10	215,198	850.00	4.7	1.75	12	680.00
11	339,242	1000.00	3.3	1.75	12	920.00
12	504,164	1350.00	3.0	1.75	8	800.00
13	163,491	1000.00	6.1	1.75	15	760.00
14	301,410	1830.00	7.24	1.75	19	1000.00
15	336,459	1500.00	6.0	1.75	28	880.00
16	276,131	866.00	1.5	1.75	15	800.00
18	374,562	1150.00	3.2	1.75	17	800.00
19	194,382	993.00	5.7	1.75	6	720.00
20	231,407	1140.00	4.3	1.75	13	760.00
21	467,407	1200.00	2.6	1.75	17	880.00
22	288,519	900.00	3.0	1.75	16	800.00
23	316,377	1248.00	3.2	1.75	16	880.00
24	353,437	951.00	3.4	1.75	20	720.00
25	232,967	1110.00	6.4	1.75	35	800.00
26	241,920	1070.00	2.7	1.75	9	800.00
27	185,512	1040.00	4.9	1.75	13	920.00
29	446,277	1300.00	2.2	1.75	23	800.00
30	179,178	1060.00	5.5	1.75	10	680.00
31	167,455	1063.00	4.8	1.75	9	680.00
32	333,822	835.00	2.6	1.75	13	680.00
33	480,438	990.00	2.9	1.75	26	840.00
34	231,776	876.00	3.8	1.75	17	680.00
35	247,120	1000.00	4.0	1.75	19	840.00
37	293,366	958.00	2.7	1.75	12	600.00
38	237,568	1480.00	6.3	1.75	20	1000.00
40	203,418	1116.00	5.0	1.75	10	800.00
41	254,656	966.00	4.0	1.75	13	640.00
42	199,451	1096.00	5.0	1.75	11	800.00

TABLE I (Contd.)

I	II	III	IV	V	VI	VII
43	\$211,336	\$1200.00	4.7	1.75	17	\$760.00
44	340,595	950.00	3.8	1.75	9	800.00
45	121,927	Sent to Lawrence				3
46	188,710	1120.00	6.4	1.75	24	720.00
47	278,724	1070.00	5.4	1.75	33	880.00
48	309,629	1350.00	4.9	1.75	33	1200.00
49	427,596	1100.00	3.5	1.75	36	880.00
51	212,561	1070.00	5.9	1.75	13	1000.00
52	158,443	945.00	6.0	1.75	9	720.00
53	565,708	1373.00	3.2	1.75	23	1000.00
54	423,062	1200.00	3.0	1.75	14	1000.00
55	517,023	1500.00	2.69	1.75	16	720.00
56	207,712	970.00	6.37	1.75	23	680.00
57	247,544	1058.00	4.4	1.75	19	760.00
58	145,378	1130.00	7.0	1.75	15	680.00
59	206,495	1050.00	4.3	1.75	8	600.00
61	475,430	1756.00	3.8	1.75	45	880.00
63	407,757	1250.00	3.0	1.75	16	920.00
64	293,628	1160.00	4.0	1.75	23	1080.00
65	140,721	680.00	5.7	1.75	7	600.00
67	312,178	900.00	5.5	1.75	13	880.00
69	308,844	1200.00	3.2	1.75	13	760.00
70	220,517	900.00	3.6	1.75	6	560.00
71	594,245	1340.00	2.26	1.75	15	880.00
72	264,282	1140.00	4.39	1.75	27	880.00
73	199,108	916.00	5.5	1.75	9	760.00
74	172,575	950.00	5.5	1.75	9	680.00
75	417,712		2.4	Sent to Lawrence		
76	206,851	920.00	5.8	1.75	18	920.00
77	195,447	1176.00	6.1	1.75	28	1020.00
79	530,208	1226.00	3.28	1.75	9	800.00
80	186,929		2.7	Sent to Lawrence		
81	458,742		7.5	Sent to Lawrence		
82	186,251	900.00	4.8	1.75	7	800.00
83	249,107	900.00	4.6	1.75	19	800.00
84	208,062	1030.00	5.5	1.75	11	760.00
85	249,703	882.00	3.3	1.75	12	800.00
86	304,240	900.00	3.2	1.75	19	720.00
87	392,181	1240.00	4.6	1.75	30	1000.00
Average	300,798	1110.00	4.14	1.75	17.2	810.00

TABLE I (Contd.)

I	II	III	IV	V	VI	VII
Two room schools.						
39	\$315,383	\$2157.00	5.7	1.75	47	
50	452,007	2190.00	5.5	1.75	42	
62	731,790	1756.00	1.6	1.75	31	
Four Teacher schools						
28	921,831	7086.00	7.0	1.75	79	
36	622,692	5358.00	7.85	1.75	82	
Completed Schools.						
17	1,406,983	25,893.00	14.20	1.75	105	- High School
					167	- Grades
60	19,359,377	255,000.00	13.0	1.75	785	- High School
					1708	- Grades
Rural High Schools						
1	1,263,381	7,267.00	4.60	1.75	29	
2	3,746,454	16,074.00	3.75	1.75	93	
4	2,321,403	9,620.00	4.75	1.75	47	

- I. Number of district
- II. Valuation
- III. Amount spent for maintenance
- IV. Mill levy
- V. County high school levy
- VI. A.D.A.
- VII. Salaries of Teachers.

TABLE II
UNDER THE PRESENT PLAN

Table II shows the total mill tax levy for each of the districts of the county paid in 1928-9. In order to do this it must be kept in mind that some districts not only support their local grade school but are within a rural high school district and must pay a rural high school tax also. Those elementary districts that are not within a high school district must, according to Kansas School Laws, Chap. 17, Article I. No 401, pay a county high school tuition tax, which in this school year, 1928-9 was 1.75 mills. Column II indicates the local grade levy. Column III shows the county high school tuition levy; Column IV the total local tax if not within a high school district; Column V the mill levy for the particular high school in which the district was located; and Column VI represents the total mill tax the district paid if it was located within a high school district.

Two facts should be taken into consideration in this table. One is that in some cases not all of a district is located within the high school district. No attempt is made in this study to show what portion of the district may fall within the high school boundary. If it should be desirable to know what any particular piece of property was taxed, it should be very easy to first locate the property and then apply the table. The second fact is that in this tabulation no attempt was made to separate the grade tax from the high school tax in the two completed schools and, as will be noted, they are thrown together.

TABLE II

PRESENT PLAN

Total Mill Tax if not in a high school district				Total mill tax if within a high school district	
I	II	III	IV	V	VI
1	3.4	1.75	5.15	0	0
2	5.0	1.75	6.75	0	0
3	5.4	1.75	7.15	4.60	10.00
4	4.8	1.75	6.55	0	0
5	2.1	1.75	3.85	3.75	5.85
6	2.06	1.75	3.81	0	0
7	3.0	1.75	4.75	4.60	7.60
8	3.2	1.75	4.95	0	0
9	3.9	1.75	5.65	0	0
10	4.7	1.75	6.45	0	0
11	3.3	1.75	5.05	0	0
12	3.0	1.75	4.75	0	0
13	6.1	1.75	7.85	0	0
14	7.24	1.75	8.99	0	0
15	0.0	1.75	1.75	0	0
16	1.5	1.75	3.25	0	0
18	3.2	1.75	4.95	3	6.2
19	5.7	1.75	7.45	4.75	10.45
20	4.3	1.75	6.05	4.75	9.05
21	2.6	1.75	4.35	0	0
22	3.	1.75	4.75	0	0
23	3.2	1.75	4.95	0	0
24	3.4	1.75	5.15	4.75	8.15
25	6.4	1.75	8.15	0	0
26	2.7	1.75	4.45	0	0
27	4.9	1.75	6.65	0	0
29	2.2	1.75	3.95	4.60	6.80
30	5.5	1.75	7.25	4.60	10.10
31	4.8	1.75	6.55	0	0
32	2.6	1.75	4.35	0	0
33	2.9	1.75	4.65	4.75	7.65
34	3.8	1.75	5.55	0	0
35	4.	1.75	5.75	0	0
37	2.7	1.75	4.45	0	0
38	6.3	1.75	8.05	0	0
40	5.	1.75	6.75	0	0
41	4.	1.75	5.75	0	0
42	5.	1.75	6.75	0	0

TABLE II (Contd.)

I	II	III	IV	V	VI
43	4.7	1.75	6.45	0	0
44	3.8	1.75	5.55	0	0
45	0	1.75	1.75	0	0
46	6.4	1.75	8.15	0	0
47	5.4	1.75	7.15	0	0
48	4.9	1.75	6.65	0	0
49	3.5	1.75	5.25	4.60	8.10
51	5.9	1.75	7.65	0	0
52	6	1.75	7.75	3.	9.
53	3.2	1.75	4.95	0	0
54	3.	1.75	4.75	0	0
55	2.69	1.75	4.44	0	0
56	6.37	1.75	8.12	4.60	10.97
57	4.4	1.75	6.15	4.60	9.00
58	7.	1.75	8.75	4.60	11.60
59	4.3	1.75	6.05	0	0
61	3.8	1.75	5.55	0	0
63	3.	1.75	4.75	0	0
64	4.	1.75	5.75	0	0
65	5.7	1.75	7.45	0	0
67	5.5	1.75	7.25	0	0
69	3.2	1.75	4.95	4.75	7.95
70	3.6	1.75	5.35	4.75	8.35
71	2.26	1.75	4.01	3.75	6.01
72	4.39	1.75	6.14	4.75	9.14
73	5.5	1.75	7.25	4.75	10.25
74	5.5	1.75	7.25	0	0
75	2.4	1.75	4.15	0	0
76	5.8	1.75	7.55	0	0
77	6.1	1.75	7.85	0	0
79	3.28	1.75	5.03	0	0
80	2.7	1.75	4.45	3.75	6.45
81	7.5	1.75	9.25	0	0
82	4.8	1.75	6.55	0	0
83	4.6	1.75	6.35	0	0
84	5.5	1.75	7.25	0	0
85	3.3	1.75	5.05	0	0
86	3.2	1.75	4.95	3.75	6.95
87	4.6	1.75	6.35	0	0

TABLE II (Contd.)

I	II	III	IV	V	VI
Two teacher schools.					
39	5.7	1.75	7.45	4.60	10.30
50	5.5	1.75	7.25	3.75	9.25
62	1.6	1.75	3.35	0	0
Four teacher schools.					
		Local H.S. tax.			
28	7.	0	0	3.75	10.75
36	7.85	0	0	4.75	12.60
Completed schools.					
17	14.20	0	14.20	14.20	14.20
60	13.00	0	13.00	13.00	13.00
Rural high schools.					
1	0	0	0	4.60	4.60
2	0	0	0	3.75	3.75
4	0	0	0	4.75	4.75

I - Number of district.

II - Local Grade levy.

III - County high school levy.

IV - Total local tax if not within high school district.

V - Mill levy for particular high school in which district was located.

VI - Total mill tax paid by district located within a high school district.

TABLE III

UNDER PROPOSED PLAN

AMOUNT OF FUNDS ACCOUNTED FOR BY THE LOCAL DISTRICT

For a detailed explanation of this table the reader is referred to Article XX, Sections 72-2001, 72-2002 and 72-2003, pages 66-70 of Vol.III of the School Code.

The purpose of this table is to show how much might be accounted for by the local district under the Code's equalization plan.

Column II represents the average daily attendance for the year 1927-8 upon which is based the number of teaching units for the year following, 1928-9. Column III indicates the number of teaching units as explained in Art. XX, Section 72-2003. Column IV indicates the minimum amount of money due each district under the proposed equalization scheme. Column V shows the valuation of each district, for the purpose of showing how each district raises its part of the equalization fund. Column VI indicates the amount of money each district will raise on 1.5 mills, according to Art. XX, Section 72-2001 -2. (It should be noted that in district 5 and 6 it was not necessary for them to levy as much as 1.5 mills in order to reach the minimum.) ColumnVII shows the amount due each district from the permanent school fund, Art.XX, Section 72-2001. Column VIII shows the total amount raised in the district under the proposed plan. In the completed schools and rural high schools tuition received for 1928-9 is placed in the high school division under Column VII, the permanent school fund.

TABLE III

UNDER PROPOSED PLAN

AMOUNT OF FUNDS ACCOUNTED FOR BY LOCAL DISTRICT

I	II	III	IV	V	VI	VII	VIII
1	17	1	\$ 900	\$475,936	714	47	761
2	15	1	900	220,540	331	39	370
3	15	1	900	156,595	235	47	282
4	22	1	900	207,325	311	59	370
5	34	1	900	713,824	831(1.16)	69	900
6	34	1	900	605,404	823(1.36)	77	900
7	10	1	900	328,010	492	32	524
8	23	1	900	310,023	465	57	522
9	18	1	900	309,574	464	36	500
10	12	1	900	215,198	323	36	359
11	12	1	900	339,242	509	40	549
12	8	1	900	504,164	756	28	784
13	15	1	900	163,491	245	32	277
14	19	1	900	301,410	452	42	494
15	28	1	900	336,459	505	76	581
16	15	1	900	276,131	414	37	451
18	17	1	900	374,562	562	39	601
19	6	1	900	194,382	291	21	312
20	13	1	900	231,407	347	35	382
21	17	1	900	467,407	701	31	732
22	16	1	900	288,519	433	32	465
23	16	1	900	316,377	475	58	533
24	20	1	900	353,437	530	52	582
25	35	2	1800	232,967	349	76	425
26	9	1	900	241,920	363	23	386
27	13	1	900	185,512	278	39	317
29	23	1	900	446,277	669	48	717
30	10	1	900	179,178	269	25	294
31	9	1	900	167,455	251	39	290
32	13	1	900	333,822	501	48	549
33	26	1	900	480,438	721	69	790
34	17	1	900	231,776	348	52	400
35	19	1	900	247,120	371	62	433
37	12	1	900	293,366	440	49	489
38	20	1	900	237,568	356	51	407
40	10	1	900	203,418	305	29	334
41	13	1	900	254,656	382	29	411
42	11	1	900	199,451	299	30	329

TABLE III(contd.)

I	II	III	IV	V	VI	VII	VIII
43	17	1	\$ 900	\$211,336	317	56	373
44	9	1	900	340,595	511	42	553
46	24	1	900	188,710	283	43	326
47	33	1	900	278,724	418	75	493
48	33	1	900	309,629	464	67	531
49	36	2	1800	427,596	641	83	724
51	13	1	900	212,561	319	37	356
52	9	1	900	158,443	238	31	269
53	23	1	900	565,708	848	55	903
54	14	1	900	423,062	635	57	592
55	16	1	900	517,023	776	92	868
56	23	1	900	207,712	312	57	369
57	19	1	900	247,544	371	35	406
58	15	1	900	145,378	218	33	251
59	8	1	900	206,495	310	30	340
61	45	2	1800	475,430	713	68	781
63	16	1	900	407,757	612	40	652
64	23	1	900	293,628	440	50	490
65	7	1	900	140,721	211	18	229
67	13	1	900	312,178	468	36	504
69	13	1	900	308,844	463	26	489
70	6	1	900	220,517	331	25	356
71	15	1	900	594,245	891	47	938
72	27	1	900	264,282	296	66	462
73	9	1	900	199,108	299	32	331
74	9	1	900	172,575	259	23	282
75	Sent to Lawrence			417,712	626	18	644
76	18	1	900	206,851	310	37	347
77	28	1	900	195,447	293	58	351
79	9	1	900	530,208	795	34	829
80	Sent to Lawrence			186,929	280	13	293
81	Sent to Lawrence			458,742	688	163	851
82	7	1	900	186,251	279	35	314
83	19	1	900	249,107	374	35	409
84	11	1	900	208,062	312	26	538
85	12	1	900	249,703	374	35	409
86	19	1	900	304,240	456	44	500
87	30	1	900	392,181	589	73	662

TABLE III (Contd)

I	II	III	IV	V	VI	VII	VIII
Two teacher schools							
39	47	2	\$1,800	\$ 315,383	473	103	576
50	42	2	1,800	452,007	678	106	784
62	31	1.77	1,593	731,790	1096	67	1165
Four teacher schools							
28	79	3.76	3,384	921,831	1382	240	1622
36	82	3.88	3,492	622,692	934	218	1152
Completed schools							
17	105	H.S. 7.4	8,880	1,406,983	2,110	Tuition for H.S. 3,756	2,585
	167	Gr. 6.83	6,147			475	
60	786	H.S. 37.4	44,880	19,287,798	28,932	15,993	33,750
	1708	Gr. 63.3	56,934			4,818	
Rural high schools							
1	29	3.3	3,960	1,263,381	0	1,368	
2	93	6.8	8,160	3,746,454	0	1,977	
4	47	4.3	5,160	2,321,403	0	108	

II - A.D.A.

III - Teaching units

IV - Minimum amount due each district under proposal scheme

V - Valuation of each district

VI - Amount by 1.5 mills levy

VII - Amount from permanent fund

VIII - District total

TABLE IV

SHOWING PLAN OF EQUALIZATION BY COUNTY AND STATE

This table shows just how the county and state would share in the equalization plan. Column II is the district total brought over from table III for the purpose of showing how figures in Column V are found. Columns III and IV are carried for the purpose of showing how we arrive at figures in Column V. Column V indicates the amount that the county and state must share in helping maintain the minimum. This is secured by subtracting the district total from the district minimum. Column VI represents the county's share of equalization.

A rather careful explanation seems necessary here. It would have been much easier and probably less confusing to have left the county's and state's share of equalization in one column and have treated it together throughout this study. But the writer feels that since there is no definite plan provided for in the Code (up to the present time) for meeting the State's share of equalization, that it is quite necessary to show how the county would share separately and thus leave open for suggestions as to how the state may share in her part of the equalization as will be done in later tables.

In order to show how the county would share in the equalization plan, the author took the total county assessed valuation for the year 1928 and multiplied that by 1.5 mills. Then divided the product by the total teaching units and found that each teaching unit was entitled to \$321.00 for the county equalization fund.

This amount, \$321.00, was subtracted from the amount that was left for county and state equalization and this gives us Column VII or the amount the state must share.

It will be noticed that in some districts all of the \$321.00 or county share, was not needed. The question then follows: "What will become of the remaining sum not used?" After some reflection this is nothing serious, since we are considering one year's application only. If the plan were to extend over a period of years this would be taken care of by reapportionment or by building up a surplus and reducing the county mill levy.

The figures upon which the above facts were based are:

Douglas County Schools. Assessed Valuation for
1928 - \$46,971,568

1.5 Mill levy on county valuation - \$70,457

Total county units - 219 - 1928-9

County equalization per unit - \$321

TABLE IV
EQUALIZATION BY COUNTY AND STATE

I	II	III	IV	V	VI	VII
1	\$761	1	\$900	\$ 139	\$ 139	0
2	370	1	900	530	321	209
3	282	1	900	618	321	297
4	370	1	900	530	321	209
5	900	1	900	0	0	0
6	900	1	900	0	0	0
7	524	1	900	376	321	55
8	522	1	900	378	321	57
9	500	1	900	400	321	79
10	359	1	900	541	321	220
11	549	1	900	351	321	30
12	784	1	900	116	116	0
13	277	1	900	623	321	302
14	494	1	900	406	321	85
15	581	1	900	319	319	0
16	451	1	900	449	321	128
18	601	1	900	299	299	0
19	312	1	900	588	321	267
20	382	1	900	518	321	197
21	732	1	900	168	168	0
22	465	1	900	435	321	114
23	633	1	900	267	267	0
24	582	1	900	318	318	0
25	425	2	1800	1375	642	733
26	386	1	900	514	321	193
27	317	1	900	583	321	262
29	717	1	900	183	183	0
30	294	1	900	606	321	285
31	290	1	900	610	321	289
32	549	1	900	351	321	30
33	790	1	900	110	110	0
34	400	1	900	500	321	179
35	433	1	900	467	321	146
37	489	1	900	411	321	90
38	407	1	900	493	321	72
40	334	1	900	566	321	245
41	411	1	900	489	321	168
42	329	1	900	571	321	250

TABLE IV (Contd.)

I	II	III	IV	V	VI	VII
43	\$373	1	\$ 900	527	321	206
44	553	1	900	347	321	26
45	201	1	900	699	321	378
46	326	1	900	574	321	253
47	493	1	900	407	321	86
48	531	2	1800	1269	642	627
49	724	1	900	176	176	0
51	356	1	900	544	321	223
52	269	1	900	631	321	310
53	903	1	900	0	0	0
54	692	1	900	208	208	0
55	868	1	900	32	32	0
56	369	1	900	531	321	210
57	406	1	900	494	321	173
58	251	1	900	649	321	328
59	340	1	900	560	321	239
61	781	2	1800	1019	642	377
63	652	1	900	248	248	0
64	490	1	900	410	321	89
65	229	1	900	671	321	350
67	504	1	900	396	321	75
69	489	1	900	411	321	90
70	356	1	900	544	321	223
71	938	1	900	0	0	0
72	462	1	900	438	321	117
73	331	1	900	569	321	248
74	282	1	900	618	321	299
75	644	1	900	256	256	0
76	347	1	900	553	321	232
77	351	1	900	549	321	228
79	829	1	900	71	71	0
80	293	1	900	607	321	286
81	851	1	900	49	49	0
82	314	1	900	586	321	265
83	409	1	900	491	321	170
84	538	1	900	362	321	41
85	409	1	900	491	321	170
86	500	1	900	400	321	79
87	662	1	900	238	238	0

TABLE IV (Contd.)

I	II	III	IV	V	VI	VII
Two teacher schools						
39	576	2	1800	1,224	642	582
50	784	2	1800	1,016	642	374
62	1,165	1.7	1530	365	365	0
Four teacher schools						
28	1,622	3.7	3,384	1,762	1,187	575
36	1,152	3.8	3,492	2,340	1,220	1,120
Completed schools.						
17	2,585	H.S. 7.4	8,880	12,442	2,375	7,884
		Gr. 6.8	6,147		2,183	
60	33,750	H.S. 37.4	44,880	68,064	12,005	35,740
		Gr. 63.3	56,934		20,319	
Rural high schools.						
1		3.3	3,960	3,960	1,059	2,901
2		6.6	8,160	8,160	2,182	5,978
4		4.3	5,160	5,160	1,380	3,780

Column II District total

Column III and IV - carried over from Table III.

Column V County and State share.

Column VI County's share of equalization

Column VII State's share of equalization

TABLE V

DISTRICTS WHICH WENT ABOVE THE MINIMUM AND
AMOUNT OF MILL LEVY NECESSARY

One outstanding fact is provided for by the plan of equalization, which is that no district is prevented from extending her efforts to any limit. The plan provides for a certain minimum and leaves the district free to go as far above the minimum as it may choose. Table V shows this fact.

Column II carries from preceeding tables the minimum of each district. Column III shows the amount of money each district spent in 1928 -9 for maintenance purposes. Column IV shows how much each district spent above or below the minimum. For those districts spending more, the amount is marked + and those less - . This sum is derived by taking the difference between the amount spent and the minimum. Column V represents the amount of mill levy that each district may pay for the amount it goes above the minimum. This is secured by dividing the amount that each district went above the minimum by that district's valuation.

TABLE V

UNDER PROPOSED PLAN

DISTRICTS GOING ABOVE MINIMUM AND AMOUNT
OF HILL LEVY NECESSARY

I	II	III	IV	V
1	900	945.00	45+	0.09
2	900	1140.00	240+	1.09
3	900	900.00	0	0
4	900	1000.00	100+	.48
5	900	1260.00	360+	.5
6	900	1650.00	750+	1.23
7	900	940.00	40+	.12
8	900	950.00	50+	.16
9	900	1175.00	275+	.89
10.	900	850.00	50-	0
11	900	1000.00	100+	.29
12	900	1350.00	450+	.89
13	900	1000.00	100+	.61
14	900	1830.00	930+	3.06
15	900	1500.00	600+	1.78
16	900	866.00	34-	0
18	900	1150.00	250+	.67
19	900	993.00	93+	.48
20	900	1140.00	240+	1.04
21	900	1200.00	300+	.64
22	900	900.00	0	0
23	900	1248.00	348+	1.1
24	900	951.00	51+	.14
25	1800	1110.00	690-	0
26	900	1070.00	170+	.7
27	900	1140.00	240+	1.29
29	900	1300.00	400+	.89
30	900	1060.00	160+	.89
31	900	1063.00	163+	.97
32	900	835.00	65-	0
33	900	990.00	90+	.18
34	900	876.00	24-	0
35	900	1000.00	100+	.4
37	900	968.00	68+	.23
38	900	1480.00	580+	2.44
40	900	1116.00	216+	1.06
41	900	966.00	66+	.26
42	900	1096.00	196+	.9

TABLE V (Contd.)

I	II	III	IV	V
43	900	1200.00	300 +	1.42
44	900	950.00	50 +	.14
45	900			
46	900	1120.00	220 +	1.16
47	900	1070.00	170 +	.61
48	1800	1350.00	450 -	0
49	900	1100.00	200 +	.46
51	900	1070.00	170 +	.8
52	900	945.00	45 +	.28
53	900	1373.00	473 +	.83
54	900	1200.00	300 +	.7
55	900	1500.00	600 +	1.16
56	900	970.00	70 +	.33
57	900	1058.00	158 +	.64
58	900	1130.00	230 +	1.58
59	900	1050.00	150 +	.72
61	1800	1756.00	44 -	0
63	900	1250.00	350 +	.85
64	900	1160.00	260 +	.88
65	900	680.00	220 -	0
67	900	900.00	0	0
69	900	1200.00	300 +	.9
70	900	900.00	0	0
71	900	1340.00	440 +	.74
72	900	1140.00	240 +	.9
73	900	916.00	16 +	.08
74	900	950.00	50 +	.29
75	900	500.00	400 -	0
76	900	920.00	20 +	.09
77	900	1176.00	276 +	1.41
79	900	1226.00	326 +	.61
80	900		0	0
81	900		0	0
82	900	900.00	0	0
83	900	900.00	0	0
84	900	1030.00	130 +	.62
85	900	882.00	18 -	0
86	900	900.00	0	0
87	900	1240.00	340 +	.87

TABLE V (Contd.)

I	II	III	IV	V
Two teacher schools				
39	1,800	2157.00	357 +	1.13
50	1,800	2190.00	390 +	.86
62	1,539	1756.00	217 -	0
Four teacher schools				
28	3,384	7,086.00	3,702 +	4.01
36	3,492	5,358.00	1,866 +	2.99
Completed schools				
17	H.S. 8,880	25,893.00	10,866 +	7.72
	Gr. 6,147			
60	H.S. 44,880	255,000.00	153,186 +	7.91
	Gr. 56,934			
Rural high schools				
1	3,960	7,267.00	3,307 +	2.61
2	8,160	16,074.00	7,914 +	2.11
4	5,160	9,620.00	4,460 +	1.92

II - Minimum

III - Amount spent for maintenance

IV - Amount above minimum

V - Mill levy

TABLE VI

TOTALING THE LEVY FOR EACH DISTRICT
BOTH WITH "TAX CODE'S RECORD" AND
WITHOUT

This table brings together the findings of the preceding tables so that we may total the amount of mills necessary for the schools to operate under the proposed plan. Also two plans are offered for meeting the state's share of equalization.

Column II indicates the district levy.

Column III indicates the county levy.

Column IV indicates the district levy above minimum.

Column V shows how the state may raise her portion of the equalization fund if it were met by legislative appropriations. This would be done by taking the total assessed valuation of the state and dividing it into the total amount of state equalization.

The figures are as follows:¹

Tangible valuation of state of Kansas 1928-

\$3,582,183,619

Intangible valuation of State of Kansas 1928 -

\$146,524,110

Estimated amount for state equalization by the Code -

\$8,000,000²

Amount of mill levy necessary - 2.22

1. State Tax Commission, Topeka, Kansas

2. School Code's Report, Supplement to Vol. II

Column VI indicates the total amount of mill levy for each district if the state must meet her share of the equalization by a property tax.

Column VII indicates the total amount of mill levy for each district if the recommendations of the "Tax Code Commission"¹ should be accepted. This plan in brief provides for a State Income tax, Gross Production tax, Sales tax, and several others.

1. Kansas Tax Code Commission Report, Dec. 1, 1929

TABLE VI
TOTALING THE LEVY FOR DISTRICTS
BOTH WITH CODES RECOMMENDATION AND WITHOUT

I	II	III	IV	V	VI	VII
1	1.5	1.5	.09	2.22	5.31	3.09
2	1.5	1.5	1.09	2.22	6.31	4.09
3	1.5	1.5	0	2.22	5.22	3.00
4	1.5	1.5	.48	2.22	5.70	3.48
5	1.16	1.5	.5	2.22	5.38	3.16
6	1.36	1.5	1.23	2.22	6.31	4.09
7	1.5	1.5	.12	2.22	5.34	3.12
8	1.5	1.5	.16	2.22	5.38	3.16
9	1.5	1.5	.89	2.22	6.11	3.89
10	1.5	1.5	0	2.22	5.22	3.00
11	1.5	1.5	.29	2.22	5.51	3.29
12	1.5	1.5	.89	2.22	6.11	3.89
13	1.5	1.5	.61	2.22	5.83	3.61
14	1.5	1.5	3.06	2.22	8.28	6.06
15	1.5	1.5	1.78	2.22	7.00	4.78
16	1.5	1.5	0	2.22	5.22	3.00
18	1.5	1.5	.67	2.22	5.89	3.67
19	1.5	1.5	.48	2.22	5.70	3.48
20	1.5	1.5	1.04	2.22	6.26	4.04
21	1.5	1.5	.64	2.22	5.86	3.64
22	1.5	1.5	0	2.22	5.22	3.00
23	1.5	1.5	1.10	2.22	6.32	4.10
24	1.5	1.5	.14	2.22	5.36	3.14
25	1.5	1.5	0	2.22	5.22	3.00
26	1.5	1.5	.7	2.22	5.92	3.70
27	1.5	1.5	1.29	2.22	6.51	4.29
29	1.5	1.5	.89	2.22	6.11	3.89
30	1.5	1.5	.89	2.22	6.11	3.89
31	1.5	1.5	.97	2.22	6.19	3.97
32	1.5	1.5	0	2.22	5.22	3.00
33	1.5	1.5	.18	2.22	5.40	3.18
34	1.5	1.5	0	2.22	5.22	3.00
35	1.5	1.5	.4	2.22	5.62	3.40
37	1.5	1.5	.23	2.22	5.45	3.23
38	1.5	1.5	2.44	2.22	7.66	5.44
40	1.5	1.5	1.06	2.22	6.28	4.06
41	1.5	1.5	.26	2.22	5.48	3.26
42	1.5	1.5	.9	2.22	6.12	3.90

TABLE VI(Contd.)

I	II	III	IV	V	VI	VII
43	1.5	1.5	1.42	2.22	6.64	4.42
44	1.5	1.5	.14	2.22	5.36	3.14
45	1.5	1.5	0	2.22	5.22	3.00
46	1.5	1.5	1.16	2.22	6.38	4.16
47	1.5	1.5	.61	2.22	5.83	3.61
48	1.5	1.5	0	2.22	5.22	3.00
49	1.5	1.5	.46	2.22	5.68	3.46
51	1.5	1.5	.8	2.22	6.02	3.80
52	1.5	1.5	.28	2.22	5.50	3.28
53	1.5	1.5	.83	2.22	6.05	3.83
54	1.5	1.5	.7	2.22	5.92	3.70
55	1.5	1.5	1.16	2.22	6.38	4.16
56	1.5	1.5	.33	2.22	5.55	3.33
57	1.5	1.5	.64	2.22	5.86	3.64
58	1.5	1.5	1.58	2.22	6.80	4.58
59	1.5	1.5	.72	2.22	5.94	3.72
61	1.5	1.5	0	2.22	5.22	3.00
63	1.5	1.5	.85	2.22	6.07	3.85
64	1.5	1.5	.88	2.22	6.10	3.88
65	1.5	1.5	0	2.22	5.22	3.00
67	1.5	1.5	0	2.22	5.22	3.00
69	1.5	1.5	.9	2.22	6.12	3.90
70	1.5	1.5	0	2.22	5.22	3.00
71	1.5	1.5	.74	2.22	5.96	3.74
72	1.5	1.5	.9	2.22	6.12	3.90
73	1.5	1.5	.08	2.22	5.30	3.08
74	1.5	1.5	.29	2.22	5.51	3.29
75	1.5	1.5	0	2.22	5.22	3.00
76	1.5	1.5	.09	2.22	5.31	3.09
77	1.5	1.5	1.41	2.22	6.63	4.41
79	1.5	1.5	.61	2.22	5.83	3.61
80	1.5	1.5	0	2.22	5.22	3.00
81	1.5	1.5	0	2.22	5.22	3.00
82	1.5	1.5	0	2.22	5.22	3.00
83	1.5	1.5	0	2.22	5.22	3.00
84	1.5	1.5	.62	2.22	5.84	3.62
85	1.5	1.5	0	2.22	5.22	3.00
86	1.5	1.5	0	2.22	5.22	3.00
87	1.5	1.5	.87	2.22	6.09	3.87

TABLE VI (Contd.)

I	II	III	IV	V	VI	VII
Two teacher schools						
39	1.5	1.5	1.13	2.22	6.35	4.13
50	1.5	1.5	.86	2.22	6.08	3.86
62	1.5	1.5	0	2.22	5.22	3.00
Four teacher schools						
28	1.5	1.5	4.01	2.22	9.23	7.01
36	1.5	1.5	2.99	2.22	8.21	5.99
Completed schools						
17	1.5	1.5	7.72	2.22	12.94	10.72
60	1.5	1.5	7.91	2.22	13.13	10.91
Rural high schools						
1	0	0	2.61			2.61
2	0	0	2.11			2.11
4	0	0	1.92			1.92

II - District levy

III - County levy

IV - District levy above minimum

V - How state may raise her share

VI - Total mill levy - Code rejected

VII - Total mill levy - Code accepted

TABLE VII
PLANS COMPARED

This table compares the two plans as to mill levies. Careful consideration should be made in the comparison as to the acceptance or rejection of the Tax Code's recommendation.

Column II shows the amount of mill levy that was actually spent by the different districts in 1928 -9 under the present plan.

Column III shows the total amount that would have been necessary had we had the Code's plan in operation in 1928 -9. (Tax Code's Recommendation rejected)

Column IV shows the total amount necessary under the proposed plan. (Tax Code's Recommendation accepted)

Column V shows by+ the amount the districts would have had to pay under the proposed equalization plan above what she actually did, with the Tax Code's recommendation rejected. The amounts marked - indicates that district would have paid that amount less than she actually did with the Tax Code's recommendation rejected.

Column VI shows the amounts in the same way as in Column V, but with the Tax Code's recommendation accepted.

TABLE VII
PLANS COMPARED
AS TO MILLS LEVIED

Present		Proposed		Differences	
I	II	III	IV	V	VI
1	3.4	5.31	3.09	+1.91	-.31
2	5.	6.31	4.09	+1.31	-.91
3	5.4	5.22	3.00	-.18	-2.40
4	4.8	5.70	3.48	+.90	-1.32
5	2.1	5.38	3.16	+3.28	+1.06
6	2.06	6.31	4.09	+4.25	+2.03
7	3.	5.34	3.12	+2.34	+.12
8	3.2	5.38	3.16	+2.18	-.04
9	3.9	6.11	3.89	+2.21	-.01
10	4.7	5.22	3.00	+.52	+1.7
11	3.3	5.51	3.29	+2.21	-.01
12	3.	6.11	3.89	+3.11	+.89
13	6.1	5.83	3.61	-.27	-2.49
14	7.24	8.28	6.06	+1.04	-1.18
15	0.	7.00	4.78	+7.00	+4.78
16	1.5	5.22	3.00	+3.72	+1.5
18	3.2	5.89	3.67	+2.69	+.47
19	5.7	5.70	3.48	0.	-2.22
20	4.3	6.26	4.04	+1.96	-.26
21	2.6	5.86	3.64	+3.26	+1.04
22	3.	5.22	3.00	+2.22	0.
23	3.2	6.32	3.11	+3.12	-.09
24	3.4	5.36	3.14	+1.96	-.26
25	6.4	5.22	3.00	-1.18	-3.4
26	2.7	5.92	3.70	+3.22	+1.0
27	4.9	6.51	4.29	+1.61	-.61
29	2.2	6.11	3.89	+3.91	+1.69
30	5.5	6.11	3.89	+.61	-1.71
31	4.8	6.19	3.97	+1.39	-.83
32	2.6	5.22	3.00	+2.62	+.4
33	2.9	5.40	3.18	+2.50	+.28
34	3.8	5.22	3.00	+1.42	-.8
35	4.	5.62	3.40	+1.62	-.6
37	2.7	5.45	3.23	+2.75	+.53
38	6.3	7.66	5.44	+1.36	-.86
40	5.	6.28	4.06	+1.28	-.94
41	4.	5.48	3.26	+1.48	-.74
42	5.	6.12	3.90	+1.12	-1.1

TABLE VII (Contd.)

I	II	III	IV	V	VI
43	4.7	6.64	4.42	+1.94	-.28
44	3.8	5.36	3.14	+1.56	-.66
45	0.	5.22	3.00	+5.22	+3.
46	6.4	6.38	4.16	-.02	-2.24
47	5.4	5.83	3.61	+.43	-1.79
48	4.9	5.22	3.00	+.32	-1.9
49	3.5	5.68	3.46	+2.18	-.04
51	5.9	6.02	3.80	+.12	-2.1
52	6.	5.50	3.28	-.50	-2.72
53	3.2	6.05	3.83	+2.85	+.63
54	3.	5.92	3.70	+2.92	+.7
55	2.69	6.38	4.16	+3.68	+1.47
56	6.37	5.55	3.33	-.82	-3.04
57	4.4	5.86	3.64	+1.46	-.76
58	7.	6.80	4.58	-1.80	-2.42
59	4.3	5.94	3.72	+1.64	-.58
61	3.8	5.22	3.00	+1.42	-.8
63	3.	6.07	3.85	+3.07	+.85
64	4.	6.10	3.88	+2.10	-.12
65	5.7	5.22	3.00	-.43	-2.7
67	5.5	5.22	3.00	-.28	-2.5
69	3.2	6.12	3.90	+2.92	+.7
70	3.6	5.22	3.00	+1.62	-.6
71	2.26	5.96	3.74	+3.70	+1.48
72	4.39	6.12	3.90	+1.73	-.49
73	5.5	5.30	3.08	.20	-1.42
74	5.5	5.51	3.29	+.01	-2.21
75	2.4	5.22	3.00	+2.82	+.60
76	5.8	5.31	3.09	-.49	-2.71
77	6.1	6.63	4.41	+.53	-1.69
79	3.28	5.83	3.61	+2.55	+.33
80	2.7	5.22	3.00	+2.52	+.3
81	7.5	5.22	3.00	-2.28	-4.5
82	4.8	5.22	3.00	+.42	-1.8
83	4.6	5.22	3.00	+.62	-1.6
84	5.5	5.84	3.62	+.34	-1.88
85	3.3	5.22	3.00	+1.92	-.3
86	3.2	5.22	3.00	+2.02	-.2
87	4.6	6.09	3.87	+1.49	-.73

TABLE VII (Contd.)

I	II	III	IV	V	VI
Two teacher schools					
39	5.7	6.35	4.13	+ .65	- 1.57
50	5.5	6.08	3.86	+ .58	- 1.64
62	1.6	5.22	3.00	+ 3.62	+ 1.4
Four teacher schools					
28	7.	9.23	7.01	+ 2.23	+ .01
36	7.85	8.21	5.99	+ .36	- 1.86
Completed schools					
17	14.20	12.94	10.72	- 1.26	- 3.48
60	13.	13.13	10.91	+ .13	- 2.09
Rural high schools					
1	4.60		2.61		- 1.99
2	3.75		2.11		- 1.64
4	4.75		1.92		- 2.83

II - Mill levy

III - Tax Code rejected

IV - Tax Code accepted

V - VI - Difference- Tax Code rejected and accepted.

TABLE VIII

24 DISTRICTS THAT ARE AFFECTED BY BEING ALL OR PART IN A RURAL HIGH SCHOOL DISTRICT.

This table is to show how the 24 districts that are all or part within a rural high school would have been affected by an application of the plan.

Column II is compiled from preceeding tables and shows the total amount of mill tax each district pays to support its grade and high school under the present plan.

Column III shows the total amount that would have been spent for her grade school alone under the proposed plan.

Column IV indicates the amount the district would have had to pay for the amount the rural high school went above minimum as is shown in Table V, Column V.

Column V indicates the total amount spent under the proposed plan.

Column VI represents the difference when the two plans are compared. (Tax Code rejected)

Column VII shows the difference (Accepting the Tax Code).

Districts 18 and 52 are in Overbrook Rural High School, outside of Douglas County and are not considered in this tabulation.

TABLE VIII

24 DISTRICTS THAT ARE AFFECTED BY BEING ALL
OR PART IN A RURAL HIGH SCHOOL DISTRICT.

PRESENT PLAN		PROPOSED PLAN			DIFFERENCES	
I	II	III	IV	V	VI	VII
3	10.0	3.0	2.61	5.61	- 2.17	- 4.39
5	5.8	3.16	2.11	5.27	+ 2.03	- .53
7	7.6	3.12	2.61	5.73	+ .35	- 1.87
19	10.45	3.48	1.92	5.40	- 2.83	- 5.05
20	9.05	4.04	1.92	5.96	- .87	- 3.09
24	8.15	3.14	1.92	5.06	- .87	- 3.09
28	10.75	7.01	2.11	9.12	+ .59	- 1.63
29	6.80	3.89	2.61	6.50	+ 1.92	- .30
30	10.10	3.89	2.61	6.50	+ 1.38	- 3.60
33	7.65	3.18	1.92	5.10	- .33	- 2.55
36	12.60	5.99	1.92	7.91	- 2.47	- 4.69
39	10.30	4.13	2.61	6.74	- 1.34	- 3.56
49	8.10	3.46	2.61	6.07	+ .19	- 2.03
50	9.25	3.86	2.11	5.97	- 1.06	- 3.28
56	10.97	3.33	2.61	5.94	- 2.82	- 5.03
57	9.00	3.64	2.61	6.25	- .53	- 2.75
58	11.60	4.58	2.61	7.19	- 2.19	- 4.41
69	7.95	3.9	1.92	5.82	+ .09	- 2.13
70	8.35	3.0	1.92	4.92	- 1.21	- 3.43
71	6.01	3.74	2.11	5.85	+ 2.06	- .16
72	9.14	3.9	1.92	5.82	- 1.10	- 3.32
73	10.25	3.08	1.92	5.10	- 2.93	- 5.15
80	6.45	3.0	2.11	5.11	+ .88	- 1.34
86	6.95	3.0	2.11	5.11	+ .38	- 1.84
Average	8.88			6.01		2.87

II - Total mill levy on district and high school

III - Total levy for district alone

IV - Above minimum for rural high school

V - Total

VI - Tax Code rejected

VII - Tax Code accepted

CHAPTER V

SUMMARY AND CONCLUSIONS

SUMMARY

From table I it will be noted that under the present plan inequality exists in Douglas County in her ability to support education, as evidenced by assessed valuations.. There is a range of \$140,000 to \$713,000 in the one-teacher districts, or a difference of one district being 6 times as able to support her school as the other.

The range in effort to support schools is very marked. In the one-teacher school there is a range of no mill levy up to 7.24 mills, and the completed schools even expend a greater effort.

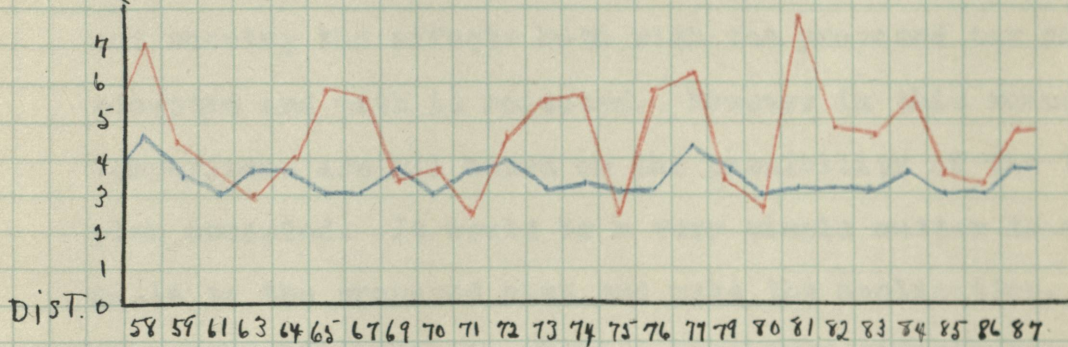
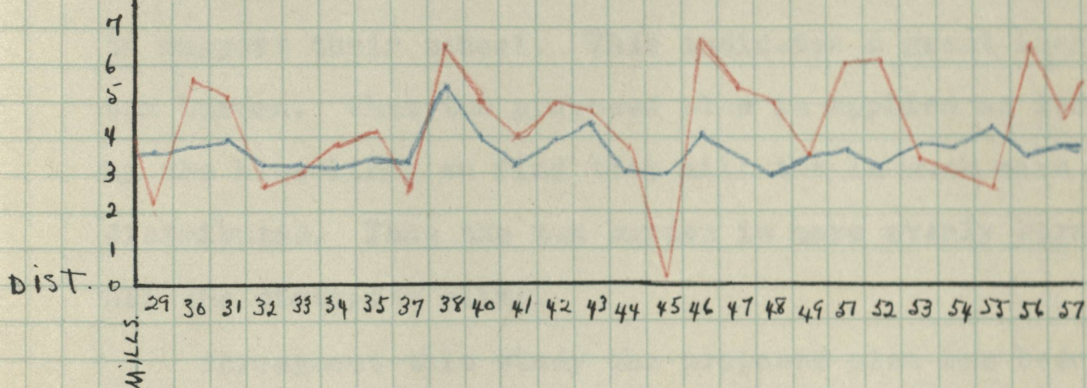
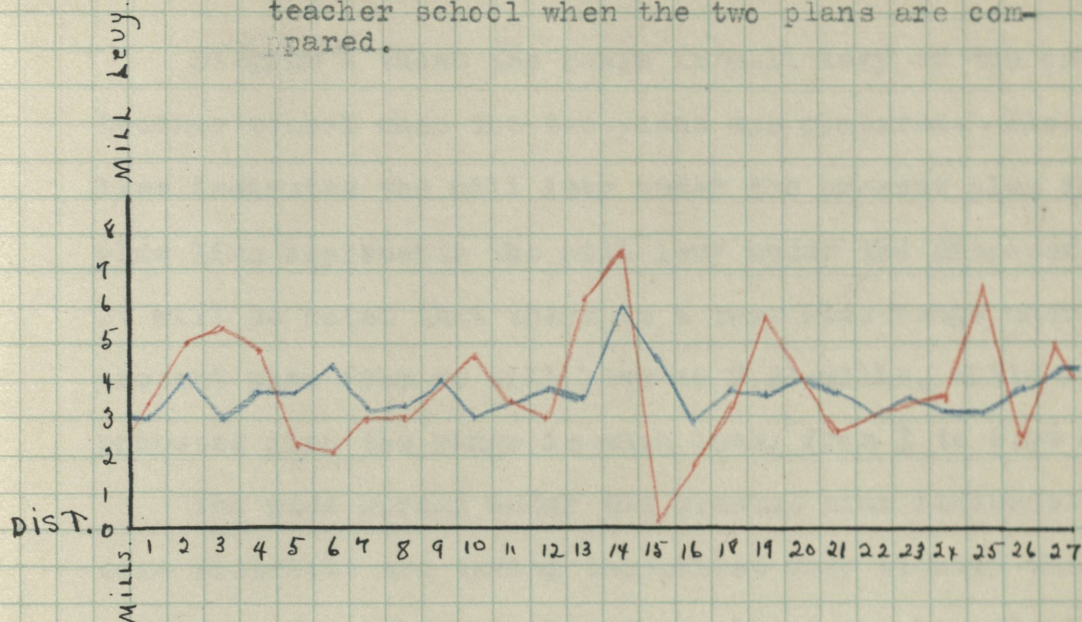
The difference in the amount spent by the schools indicates there is little equality in the offering of the districts. Table I would indicate that some districts are spending 2 or 3 times as much as other districts.

There is a great difference in the districts as to their estimated worth of the teacher as might be evidenced by the amount of salary paid the teachers. Some districts are paying more than twice as much for teachers as other districts.

All of these facts as shown by table I would indicate that great inequalities exist in Douglas County, both in her ability to support schools and in educational opportunities.

DIAGRAM I

Showing the range in Mill levy of the one-teacher school when the two plans are compared.



Red indicates mill levy under present plan.
 Blue indicates mill levy under proposed plan.
 Average mill levy by proposed plan - 3.56
 Average mill levy by present plan - 4.14

DIAGRAM I

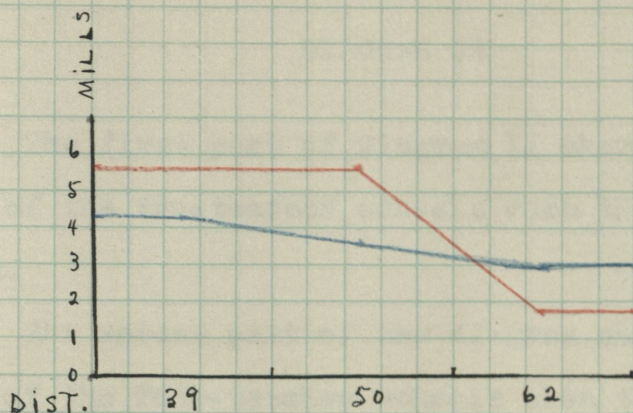
Diagram I shows the range in mill levy of the one-teacher school when the two plans are compared. The red line indicates the mill levy under the present plan and the blue line represents the mill levy under the proposed plan. It will be noted that there is a very wide range under the present plan from no mill levy to 7.24 mills, while under the proposed plan the range is much less, from 3 to 6.06 mills.

The wide spread under the present plan indicates that some districts are taxing themselves very lightly while it is necessary for others to tax themselves very heavily in order to support their school. This indicates a great inequality of tax burden. When the proposed plan is applied as indicated by the blue line, we find that mill tax is much more evenly distributed. Thus the tax burden is more evenly borne by all the districts alike.

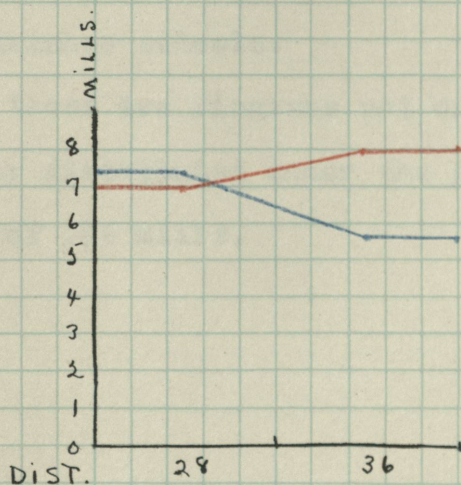
Throughout this study the proposed plan has been worked out showing the effects both with the proposed tax code's plan accepted and with it rejected. However in this summary the comparisons are all based on the possibility of the Tax Code's plan accepted. It would be a very simple matter to add 2.22 mills to the proposed plan and make the application. The proposed plan not only shows a more even distribution of the tax burden but a net average gain of .57 mills.

DIAGRAM II

Range in Mill Levy of
Two-Teacher Schools.



Range in Mill Levy of
Four-Teacher Schools.



Red indicates mill levy under present plan.
Blue indicates mill levy under proposed plan.

DIAGRAM II

The first part of diagram II shows the range in mill levy of the two-teacher schools when the two plans are compared.

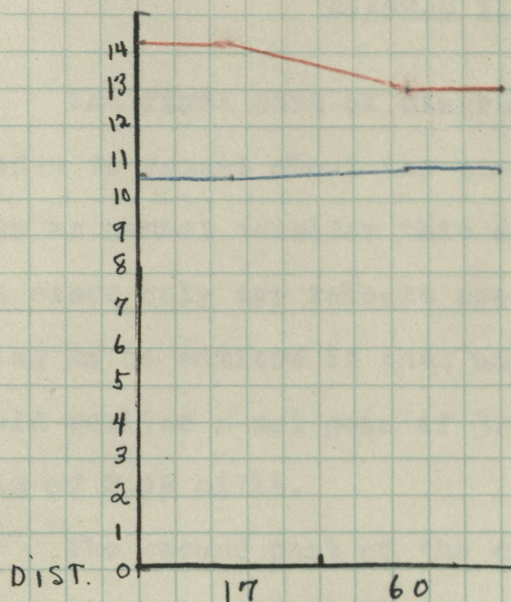
The second part of the diagram shows the range in mill levy of the four-teacher schools when the two plans are compared.

It is easily seen that the range in the tax burden is more evenly spread, when the proposed plan is applied to the two-teacher and four-teacher schools, as was found in the one-teacher schools.

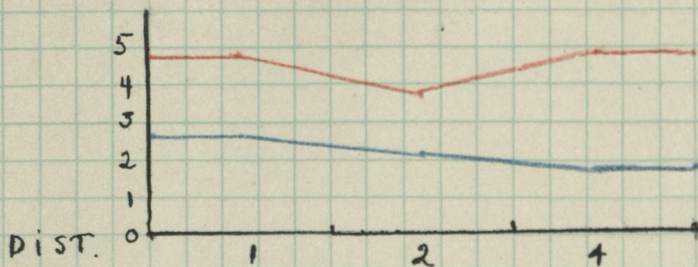
These two diagrams not only show the tax burden more evenly distributed under the proposed plan but show a net gain of .74 mills.

DIAGRAM III

Range in Mill Levy of
Completed Schools.



Range in Mill Levy of
Rural High Schools.



Red indicates present plan.
Blue indicates proposed plan.

DIAGRAM III

The first part of diagram III shows the range in tax burden to remain about the same under the two plans. However we cannot consider this diagram as a very good comparison since only two schools are compared. The most significant thing to be noticed is that under the proposed plan Baldwin would realize a net gain of 3.48 mills and Lawrence a net gain of 2.09 mills.

The second part of the diagram shows the same thing as was noticed in the completed schools. The range in the tax burden of the rural high schools seems to remain about the same, but again a very marked gain is shown in favor of the proposed plan. The rural high schools would gain more than two mills.

DIAGRAM IV

Showing the range in Mill levy for the 24 districts that are all or part within a Rural, High School district.

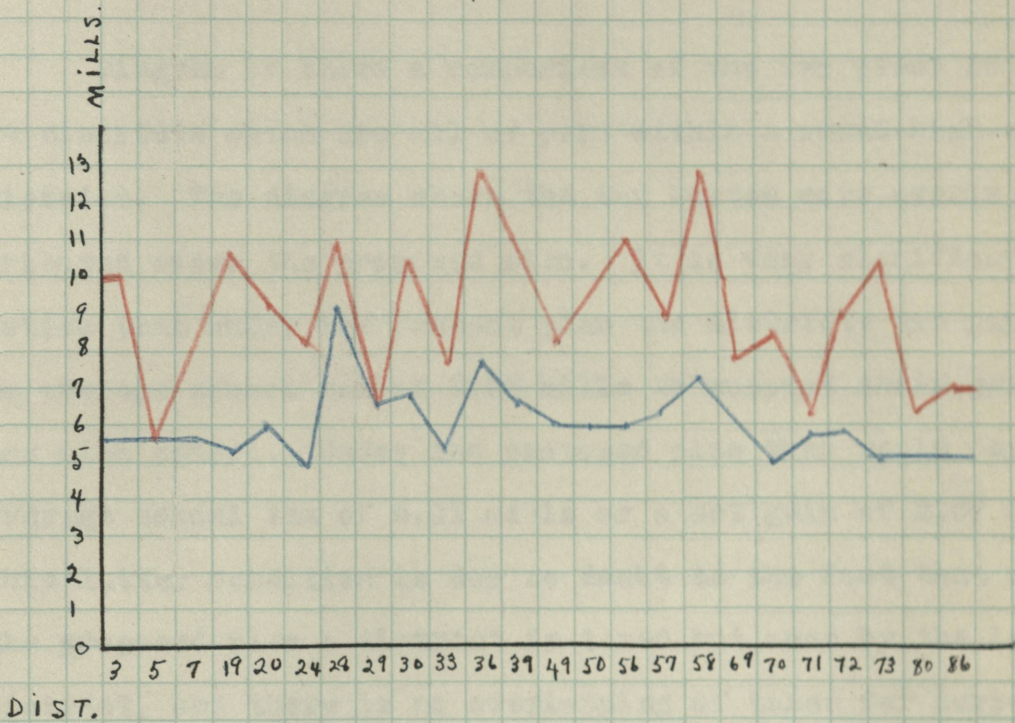


DIAGRAM IV

Diagram IV shows a comparison of the two plans in the 24 districts which are all or part within a rural high school district. The diagram shows the tax burden more evenly distributed under the proposed plan. It is very significant to notice that under the present plan the districts are paying an average school tax of 8.88 mills to support their grade and high school. Under the proposed plan they would pay an average school tax of 6.01 mills or a net gain of 2.87 mills. This latter condition is due no doubt to the fact that under the proposed plan a district is taxed but once by the local district, and there is no overlapping of taxes for current expenditures for schools, except when the minimum is exceeded.

CONCLUSION

When the recommendations as proposed by the School Code Commission of 1928 are applied to Douglas County, Kansas, the following conclusions seem quite fully justified.

1. It tends toward affording a more equalized educational opportunity for all.
2. A minimum opportunity is guaranteed to every school district.
3. The burden of supporting this minimum opportunity is distributed more in accordance to ability to pay.
4. The range in school tax is more evenly distributed.
5. The weaker school districts are particularly aided, and it does not burden wealthier districts.
6. The 84 districts in the county would be financially effected as follows: 26 districts would lose slightly, 57 districts would gain, and 1 district remain unaffected.
7. No district under the proposed plan would be limited in its efforts to support its school, Since more than two-thirds of the districts would be benefited it would undoubtedly tend to encourage effort.

8. While great inequalities exist among the districts both in amount spent and in teacher's salaries, the plan suggested would enable the weaker districts to more nearly offer an educational opportunity equal to the wealthier districts.
9. High schools seem to be especially benefited. Therefore, the continuation of the present high schools in the county would be greatly encouraged.
10. It tends to solve the tuition problem and the overlapping of school taxing units. This could not be entirely done until the minimum requirements were substantially increased.
11. The state needs new sources of school revenue, such as suggested by the Tax Code Commission of 1929, in order to make the proposed plan immediately workable..
12. While this study attempts to deal with the problem only from the financial standpoint, there seems to be evidence to indicate that reorganization of school districts would logically follow after a few years application of the proposed plan.

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APPENDIX

1. Lake View
2. Spring Creek
3. Stony Point
4. Weybright
5. Hesper
6. Number Six
7. Hopewell
8. Sigel
9. Black Jack
10. Oakdale
11. Walnut Grove
12. Kaw Valley
13. Rock Creek
14. Pleasant Valley
15. Kanwaka
16. Franklin
17. Baldwin City
18. Enterprise
19. Young
20. Barker
21. Fairview
22. Washington Creek
23. Globe
24. Greenwood Valley
25. Clinton
26. Old Belvoir
27. Apple Pie
28. Eudora
29. Blue Mound
30. Welcome
31. Bloomington
32. Twin Mound
33. Glen
34. Union
35. Mound
36. Lecompton
37. Vespertine
38. Pleasant Grove
39. Coal Creek
40. Yarnold
41. Baldwin
42. Colyer
43. High Prairie
44. Roscoe
45. Pleasant Oak
46. Brubaker
47. Lone Star
48. Deer Creek
49. Vinland
50. Belleview

51. Willow Springs

52. Cargy

53. Riverside

54. Brackett

55. Ind'ia

56. Prospect

57. Harmony

58. Clearfield

59. West Fairview

60. Lawrence

61. White

62. Burnette

63. Oak Ridge

64. Central

65. Adaline

67. Columbia

69. Crowder

70. Winter

71. Farmland

72. Big Springs

73. Jones

74. Range Line

75. Oak Hill

76. Independence

77. Excelsior

79. Bismark

80. Cberlin

81. Riggs

82. Barber

83. Model

84. Belvior

85. Centennial

86. Weaver

87. Prairie City.

Rural High Schools

1. Vinland

2. Eudora

4. Lecompton